

*u<sup>3</sup> could*  
 5. (Amended) The polarizing element according to claim 4, wherein the cholesteric liquid crystal layer has a superimposed structure of cholesteric liquid crystal layers different from each other in a helical pitch of the Grandjean orientation.

*at*  
 15. (Amended) The method according to claim 13, wherein the reflective polarizing plate is a combination of a circularly-polarized light separation plate and a retardation plate.

Please add new claims 18-24 as follows:

*19* 18. (New) The polarizing element according to claim 1, wherein the reflective polarizing plate is a linearly-polarized light separation plate.

*20* 19. (New) The polarizing element according to claim 1, wherein the reflective polarizing plate is a circularly-polarized light separation plate.

*21* 20. (New) The polarizing element according to claim 19, wherein the circularly-polarized light separation plate comprises a cholesteric liquid crystal layer.

*22* 21. (New) The polarizing element according to claim 20, wherein the cholesteric liquid crystal layer is a liquid crystal polymer layer that is Grandjean-oriented on a transparent polymer substrate via an orientation film.

*23* 22. (New) The polarizing element according to claim 21, wherein the cholesteric liquid crystal layer has a superimposed structure of cholesteric liquid crystal layers different from each other in a helical pitch of the Grandjean orientation.

*24* 23. (New) The method according to claim 13, wherein the reflective polarizing plate is a linearly-polarized light separation plate.

Serial Number: 10/072,455

Group Art Unit: 2871

25  
Concl'd

25 ~~24~~. (New) The method according to claim 13, wherein the reflective polarizing plate is a circularly-polarized light separation plate.